BOBBY JINDAL GOVERNOR



ANGELE DAVIS COMMISSIONER OF ADMINISTRATION

State of Louisiana

Division of Administration

Office of State Uniform Payroll

July 19, 2010

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2011-04

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard

Director

SUBJECT: Update to OSUP Memorandum #2010-51

Employee/Employer Retirement System Rates for Fiscal Year 2010/2011

Act 318 of the 2010 Regular Legislative Session, effective July 1, 2010, created a new plan for the Louisiana School Employees' Retirement System for employees hired on or after July 1, 2010. The new ISIS plan code, LSE0, has an employee rate of 8% and an employer rate of 24.3%.

Attached is a revised table listing the employee/employer retirement system rates in effect for the 2010/2011 fiscal year. This table replaces the table attached to OSUP Memorandum 2010-51.

If you have any questions, please contact a member of the OSUP WTA Unit at DOA-OSUP-WTA@la.gov or (225):

Wendy Eggert	342-0714	Penny Jones	342-2053
Tiko Ary	342-1651	Cindy McClure	342-5346
Gary Bennett	342-1652	Tracy Smith	219-0191

APH:WRE/pbh

FISCAL YEAR 2010/2011 RETIREMENT CONTRIBUTION RATES

		ISIS HR	Employee Rate	Post Toy	Employer
State Retirement		Plan Code	<u>Pre-Tax</u>	Post-Tax	<u>Rate</u>
State Employees'	Hired before 07/01/06	LASE	7.50%		22.00%
State Employees'	Hired on or after 07/01/06	LAS6	8.00%		22.00%
Corrections Compo		LC01	9.00%		22.00%
Corrections Compo		LC02	9.00%		22.00%
•	Wildlife & Fisheries Plan		9.50%		22.00%
	LASERS Misc Plan/Legislative Plan		9.50% - 11.50%		22.00%
Treasurer's Plan		LAMP LAST	7.50%		22.00%
ORP-Great West	Hired before 07/01/06	LAOG	7.50%		22.00%
ORP-Great West	Hired on or after 07/01/06	LAG6	8.00%		22.00%
LASERS DROP		LASD			
LASERS 100% Ves	sted	LA40			22.00%
LASERS Governor		LASG	11.50%		22.00%
	LASERS Peace Officers		9.00%		22.00%
LASERS Bridge Po	lice Plan	LABP	8.50%		22.00%
-	LASERS Bridge Police Officer Plan 2		8.50%		22.00%
_	LASERS Alcohol & Tobacco (Effective 07/01/2008)		9.00%		22.00%
Teachers' Retireme		LATC			
Teachers' Retireme	Teachers' Retirement		8.00%		20.20%
Non-Deferred Teac	hers' Plan	TRSN		8.00%	20.20%
ORP-Aetna Teache	ers' Plan	ORPA	8.00%		20.20%
ORP-TIAA Teacher	rs' Plan	ORPT	8.00%		20.20%
ORP-VALIC Teach	ers' Plan	ORPV	8.00%		20.20%
TRSL DROP		TRSD			
TRSL 100% Vested	TRSL 100% Vested				20.20%
State Police Retiren	nent				
State Police Retirement		LSPR	8.50%		50.90%
State Police Retirer	ment DROP	LSPD			
State Police Retirer	ment DROP – Return to Work	LSPW	8.00%		50.90%
State Police 100%	Vested	LT33			
Registrar of Voters	Employees' Retirement				
Registrar of Voters	Employees' Retirement	ROVR	7.00%		14.25%
ROVERS DROP		ROVD			14.25%
District Attorneys'					
District Attorneys'		LDAR		7.00%	9.00%
District Attorneys' DROP		LDAD		0.50%	9.00%
La. Deferred Comp.	Retirement				
Plan 1, without state	e share	457R	7.50%		

OSUP Memo #2011-04 Attachment Revised 07/19/2010

School Employees' Retirement				
School Employees' (sheltered plan)	LSER	7.50%		24.30%
School Employees' hired on or after 7/1/2010	LSE0	8.00%		24.30%
LSERS DROP	LSED			
LSERS 100% Accrual	LE35			24.30%
Sheriffs' Pension & Relief Fund				
Sheriffs' Pension	SPRF	10.00%		12.00%
Parochial Employees' Retirement System				
Soil and Water Employees, Plan B	PARB	3.00%		10.00%*
Soil and Water Employees, Plan B - DROP	PARD			10.00%*
Plan A	PERS	9.50%		15.75%*
Plan A - DROP	PERD			15.75%*
Social Security			6.20%	6.20%
Medicare* Change effective 1st Payday of 2010			1.45%	1.45%